(ii) Surprise checks are conducted by the Commercial and the Vigilance Departments etc.

Statement

The details of number of persons detected travelling without ticket

(Rs. in crores)

Railway	Number of Persons detected travelling without ticket/irregular travel including unauthorized entry in reserved compartments (in lakhs)	Amount realized
	January to September, 2007	January to September, 2007
Central	5.94	22.50
Eastern	2.91	7.35
East Central	2.38	7.83
East Coast	0.75	2.65
Northern	9.04	35.22
North Central	3.48	13.55
North Eastern	2.48	9.23
Northeast Frontier	1.11	4.62
North Western	2.09	7.05
Southern	2.42	8.80
South Central	4.48	17.82
South Eastern	1.14	3.54
South East Central	0.90	2.94
South Western	1.13	4.23
Western	5.37	18.44
West Central	2.16	8.58
TOTAL:	47.78	174.35

Changes in accounting policy of railways

606. SHRI S.S. AHLUWALIA: Will the Minister of RAILWAYS be pleased to state:

(a) whether it is a fact that several changes have been carried out in the accounting policy by Railways pertaining to the years 2005-06 and 2006-07;

(b) if so, the details thereof;

(c) the impact of such changes in the profit and loss account and projection of 'surplus' fund, in particular, pertaining to 2005-06 and 2006-07;

(d) whether CAG has raised objection to such changes in the Railway's accounting policy since 2005-06;

(e) if so, details of objections recorded by CAG; and

(f) the response of Government thereto?

THE MINISTER OF STATE IN THE MINISTRY OF RAILWAYS (SHRI R. VELU): (a) and (b) Only one accounting change for capitalization of capital repayment component of lease charges payable to Indian Railway Finance Corporation was made with the approval of Comptroller & Auditor General of India during 2005-06. During 2006-07, following two accounting changes have been carried out in consultation with Ministry of Finance, in accordance with the generally accepted accounting practices and to reflect correct picture of financial status in the financial statements of railways with due disclosure in the budget documents:

(i) Accountal of reimbursement of loss on Strategic lines received from General Revenues as reduction in working expenses of concerned railways. Previously, this amount was deducted from dividend payable by Indian Railways to General Revenues.

(ii) Accountal of interest earned on Railway Fund balances to Railway Revenues as Miscellaneous Receipt. Previously, this amount was credited to fund balances directly without routing through railway revenues.

The matter is under reference with Comptroller & Auditor General of India for their approval.

(c) The accounts of 2006-07 are yet to be finalized. However, the accounting changes would increase the cash surplus by Rs. 2,183.47 crore in 2006-07, whereas these had no effect on the cash surplus of 2005-06. The fund balances of Indian Railways available for investment remains unaffected.

(d) and (e) The accounting change for capitalization of capital repayment component of lease charges payable to Indian Railway Finance Corporation carried out in 2005-06 has approval of Comptroller & Auditor General of India. As regards accountal of reimbursement of loss on Strategic Lines received from General Revenues as reduction in working expenses, Audit has suggested to account for the amount as sundry other earnings instead of reduction in working expenses as proposed by Railways. The contention of Audit for accountal of interest earned on Railway Fund balances to Railway Revenues is that this would lead to accountal of interest on fund balance as expenditure by both Ministry of Finance as well as Ministry of Railways.

(f) The matter is under discussion and will be finalized in consultation with Ministry of Finance and Comptroller & Auditor General of India.

Passenger amenities on Churchgate to Dahanu area route

507. SHRIMATI SUPRIYA SULE: Will the Minister of RAILWAYS be pleased to state:

(a) whether the Churchgate to Dahanu area was declared as sub-urban zone with necessary facilities such as good canteen, kiosks, STD/PCO on platform, toilets and urinals, water hut, waiting and retiring room, computerized ticket window, etc.;